

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 11
ROBERT J. LUNN, et al.,) Case No. 05 B 04533
) (Jointly Administered)
Debtors.) Hon. Susan Pierson Sonderby
)

**NOTICE OF HEARING ON FINAL FEE APPLICATION OF ALVAREZ & MARSAL
DISPUTE ANALYSIS AND FORENSIC SERVICES LLC FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS ACCOUNTANTS TO THE DEBTORS FOR THE PERIOD FROM
MAY 31, 2005 THROUGH AND INCLUDING MAY 23, 2006**

PLEASE TAKE NOTICE that on **Wednesday, August 16, 2006, at 10:00 a.m.**, we shall appear before the Honorable Susan Pierson Sonderby, Room 642, United States Bankruptcy Court, 219 South Dearborn, Chicago, Illinois 60604, and shall then and there present the *Final Fee Application of Alvarez & Marsal Dispute Analysis and Forensic Services LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the period from May 31, 2005 through and including May 23, 2006* (the “Application”), at which time and place you may appear as you see fit. A copy of the Application may be obtained by contacting the undersigned.

Applicant	Total Fees Requested	Total Expenses Requested
Alvarez & Marsal Dispute Analysis and Forensic Services LLC Debtors' Accountants	\$411,962.50	\$564.57

PLEASE TAKE FURTHER NOTICE that any party wishing to object to the Application shall file such objection in writing with the Clerk of the United States Bankruptcy Court, 219 South Dearborn, Chicago, Illinois 60604, on or before **Wednesday, August 9, 2006** (the “Objection Deadline”). If you file an objection to the Application, it must also be

served on the Applicant, the Debtors, and the Office of the United States Trustee so as to be received by all such parties on or before the Objection Deadline.

Dated: Chicago, Illinois
July 20, 2006

DLA PIPER RUDNICK GRAY CARY US LLP

By: /s/ David M. Neff

David M. Neff (ARDC #06190202)
William Choslovsky (ARDC #06224664)
Brian A. Audette (ARDC #06277056)
DLA PIPER RUDNICK GRAY CARY US LLP
203 North LaSalle Street - Suite 1900
Chicago, Illinois 60601
(312) 368-4000

CERTIFICATE OF SERVICE

David M. Neff, an attorney, certifies that on July 20, 2006, he caused the foregoing *Notice of Hearing on Final Interim Fee Application of Alvarez & Marsal Dispute Analysis and Forensic Services LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the period from May 31, 2005 through and including May 23, 2006 (the "Notice")* to be filed electronically. Notice of this filing was sent by operation of the Court's electronic filing system to the following parties:

Janice A. Alwin jalwin@shawgussis.com	Andrew J. Annes aannes@sabt.com	Marc O. Beem mbeem@millershakman.com mpadilla@millershakman.com
Darren L. Besic dbasic@aol.com	Timothy L. Binetti tlb@rbsslaw.com	Kenn Brotman kbrotman@kelleydrye.com sdunlap@kelleydrye.com
Abraham Brustein abrusein@dimonteandlizak.com	William J. Connelly wconnelly@hinshawlaw.com	Jay S. Dobrutsky sdobrutsky@burkelaw.com
William J. Factor wfactor@seyfarth.com	Joseph D. Frank jfrank@fgllp.com ccarpenter@fgllp.com	Michael J. Golde mgolde@fgllp.com ccarpenter@fgllp.com
Richard N. Golding rgolding@wr-llp.com	John J. Grieger jgrieger@weltman.com	Susan N. Gummow sgummow@clausen.com
Steven R. Jakubowski sjakubowski@colemanlawfirm.com	Alexander D. Kerr akerr@tishlerandwald.com	Kathryn A. Klein iln@riezmanberger.com
Micah R. Krohn mkrohn@fgllp.com ccarpenter@fgllp.com	Richard S. Lauter rlauter@seyfarth.com	Edward J. Lesniak elesniak@burkelaw.com
John D. Lien jlien@foley.com	Sara E. Lorber slorber@seyfarth.com	Matthew Luzadder mluzadder@kelleydrye.com
Alec M. McAusland lw00554@cityofchicago.org	Brian H. Meldrum bmeldrum@jenner.com	Eric J. Munoz emunoz@scandagliaryan.com dduncan@scandagliaryan.com djames@scandagliaryan.com

Jill L. Murch
jmurch@foley.com
ypena@foley.com

William T. Neary
USTPRegion11.ES.ECF@usdoj.gov

Kristine S. Phillips
kphillips@osalaw.com

Alex Pirogovsky
apirogovsky@uhlaw.com

Richard Polony
rpolony@hinshawlaw.com

Steven R. Rappin
srappin@h-rltd.com

Gerard D. Ring
gRING@burkelaw.com

Kimberly J. Robinson
kimberly.robinson@bfkpn.com

Steven J. Roeder
sjr@willmont.com

Rebecca M. Shanaman
rshanaman@mcdnslaw.com

Catherine L Steege
cstegee@jenner.com
docketing@jenner.com

Ellen G. Sullivan
esullivan@clausen.com

Gloria C. Tsotsos
nd-three@il.cslegal.com

Timothy E. Weilandt
tweilandt@mcdnslaw.com

Ariel Weissberg
ariel@weissberglaw.com

Zane L. Zielinski
zzielinski@fgllp.com

In addition, the parties listed on the attached service list were served with the Notice on July 20, 2006 by regular U.S. mail, postage prepaid. Parties may access this filing through the Court's CM/ECF system.

/s/ David M. Neff

David M. Neff (ARDC #06190202)
William Choslovsky (ARDC #06224664)
Brian A. Audette (ARDC #06277056)
DLA PIPER RUDNICK GRAY CARY US LLP
203 North LaSalle Street - Suite 1900
Chicago, Illinois 60601
(312) 368-4000

SERVICE LIST

C. Barry Montgomery
Williams Montgomery & John Ltd
20 N. Wacker Drive, Suite 2100
Chicago, IL 60606

American Express Travel Related Services
Gilbert Weisman
Becket & Lee LLP
P.O. Box 3001
Malvern, PA 19355-0701

Chubb Group of Insurance Companies
P.O. Box 7247-0180
Philadelphia, PA 19170-0180

Ariel Weissberg
Noelle Ansley
Ignacio D. Maramba
Weissberg & Associates, Ltd., Suite 403
401 South LaSalle Street
Chicago, IL 60605

City Of Chicago
Corporation Counsel, Karen M. Coppa
30 N. LaSalle St., Rm. 900
Chicago, IL 60602

Associated Bank
c/o McCarthy Duffy Neidart
180 North LaSalle Street
Chicago, IL 60601

David Fischer
Wildman & Harrold
Suite 3000
225 West Wacker Drive
Chicago, IL 60606

Bernard J. Conway
Bernard J. Conway P.C.
1365 North Dearborn
Chicago, IL 60610

John J. Delaney
Condon & Forsyth, LLP
1016 South Sixteenth Street, N.W.
Seventh Floor
Washington, D.C. 20036

Chicago Golf Club
P.O. Box 467
Wheaton, IL 60180

Richard B. Polony
William J. Connelly
Tom Lester
Hinshaw & Culbertson LLP
222 N. LaSalle St., Ste. 300
Chicago, IL 60601-1081

Bank One
Attn: Correspondence
P.O. Box 15298
Wilmington, DE 19850

Thomas H. Stone
1780 Green Bay Road, Ste 202
Highland Park, IL 60035-3220

Edward J. Lesniak
Jay S. Dobrusky
Gerard D. Ring
Burke, Warren, McKay & Serritella PC
22nd Floor
330 North Wabash Avenue
Chicago, IL 60611-3607

Michael T. Prousis
Assistant Attorney General and
Bureau Chief
Unemployment Insurance Bureau of the
Illinois Attorney General
33 South State Street, Suite 992
Chicago, IL 60603

Gretchen Silver
Office of the U.S. Trustee
Suite 3350
227 West Monroe Street
Chicago, IL 60606

Robert J Lunn
4804 S Woodlawn
Chicago, IL 60615

James Newbold
Assistant Attorney General
Revenue Litigation Bureau
Office of the Attorney General
100 West Randolph Street, 13th Floor
Chicago, IL 60601

RSM McGladrey, Inc.
20 N. Martingale Road
Suite 500
Schaumburg, IL 60173-2420

Robert Shaw
Julian Saul
C/O Shaw Industries
P.O. Drawer 2128
Dalton, GA 30722

Verizon Wireless
Attn: Sharon West
Recovery Department
1515 Woodfield Rd, Suite 1400
Schaumburg, IL 60173

Steven R. Jakubowski
Robert F. Coleman & Associates
77 W. Wacker, Suite 4800
Chicago, IL 60601

Richard N. Golding
Benjamin D. Steiner
Weinberg Richmond LLP
333 West Wacker Drive
Suite 1800
Chicago, IL 60606

R. Scott Alsterda, Kevin P. Shea,
Steven J. Thompson
Ungaretti & Harris
Three First National Plaza
Suite 3500
70 West Madison Street
Chicago, IL 60602

Paul E. Chronis, Esq.
McDermott, Will & Emery
227 West Monroe Street
Chicago, IL 60606

Robert Little
Office of the District Counsel of the
United States Internal Revenue Service
Suite 2300
200 West Adams Street
Chicago, IL 60606

Timothy E. Weilandt
McCarthy Duffy
180 North LaSalle Street
Suite 1400
Chicago, Illinois 60601

Scott R. Clar
Crane, Heyman, Simon , Welch & Clar
Suite 3705
135 South LaSalle Street
Chicago, IL 60603-4297

Rudy J. Mulder
2241 Greenvie Road
Northbrook, IL 60062

Cook County Treasurer
118 N. Clark St., Rm 212
Chicago, IL 60602-1395

Donald L. Schramm
Rieff Schramm & Kanter
100 N. LaSalle Street
Suite 2300
Chicago, IL 60602

Commonwealth Edison
System Credit/Bankruptcy Department
2100 Swift Drive
Oak Brook, IL 60523

Abraham E. Brustein
DiMonte & Lizak, LLC
216 W. Higgins
Park Ridge, IL 60068

Steven R. Rappin
Daniel H. Olswang
Hauselman & Rappin Ltd.
39 S. LaSalle Street
Suite 1105
Chicago, IL 60603

Steven J. Roeder
Williams Montgomery & John, Ltd.
20 N. Wacker Drive
Suite 2100
Chicago, IL 60606

Richard S. Ralston
Weinstein & Riley, P.S.
2101 4th Avenue, Suite 900
Seattle, WA 98121

Eva Losacco
663 Circle Lane
Lake Forest, IL 60045

Robert G. McLennan
c/o Beacon Management Co.
1670 Wolf Road
Wheeling, IL 60610-2092

Janice A. Alwin
Shaw Gussis Fishman Glantz
Wolfson & Towbin LLC
321 North Clark Street, Suite 800
Chicago, IL 60610

Andrew J. Annes
Schenk, Annes, Brookman & Tepper
311 South Wacker Drive, Suite 5125
Chicago, IL 60606-6657

Kenn Brotman
Matthew Luzadder
Kelley Drye & Warren LLP
333 West Wacker Drive
26th Floor
Chicago, IL 60606

Richard S. Lauter, William J. Factor
Sara E. Lorber
Seyfarth Shaw LLP
55 East Monroe Street
Suite 4200
Chicago, IL 60603

Joseph D. Frank, Michael J. Golde,
Micah R. Krohn, Zane L. Zielinski
Frank/Gecker LLP
325 N. LaSalle, Suite 625
Chicago, IL 60610

Susan N. Gummow
Clausen Miller
10 South LaSalle Street
Chicago, IL 60603-1098

Alexander D. Kerr
Tishler & Wald, Ltd.
200 S. Wacker Drive, Suite 300
Chicago, IL 60606

John D. Lien
Jill L. Murch
Foley & Lardner LLP
321 North Clark
Suite 2800
Chicago, IL 60610

Eric J. Munoz
Scandaglia & Ryan
55 E. Monroe
39th Floor
Chicago, IL 60603

Kristine S. Phillips
O'Hagan, Smith & Amudsen, LLC
150 N Michigan Ave
Suite 3300
Chicago, IL 60601

Alex Pirogovsky
Ungaretti & Harris
3500 Three First National Plaza
70 West Madison
Chicago, IL 60602

Steven R. Rappin
Hauselman & Rappin
39 South LaSalle Street, Suite 1105
Chicago, IL 60603

Kimberly J. Robinson
Barack Ferrazzano Kirschbaum
Perlman & Nagelberg LLP
333 West Wacker Drive, Suite 2700
Chicago, IL 60606

Kathryn A. Klein
Riezman Berger, P.C.
7700 Bonhomme, 7th Floor
St. Louis, MO 63105

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 11
) Case No. 05 B 04533
ROBERT J. LUNN, et. al.,) (Jointly Administered)
) Hon. Susan Pierson Sonderby
Debtors.)

**FINAL FEE APPLICATION OF ALVAREZ & MARSAL DISPUTE ANALYSIS AND
FORENSIC SERVICES LLC FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
ACCOUNTANTS TO THE DEBTORS FOR THE PERIOD FROM
MAY 31, 2005 THROUGH AND INCLUDING MAY 23, 2006**

Robert J. Lunn (“Lunn”), Lunn 119th LLC (“Lunn 119th”), and Lunn 26th LLC (“Lunn 26th” and together with Lunn and Lunn 119th, the “Debtors”), pursuant to Sections 330, 331 and 504 of Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rule 5082-1 of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Northern District of Illinois (the “Local Rules”), submit this final fee application (the “Application”) of Alvarez & Marsal Dispute Analysis and Forensic Services, LLC¹ (“A&M”) for allowance of compensation for services rendered and reimbursement of expenses incurred as accountants to the Debtors for the period May 31, 2005 through and including May 23, 2006 (the “Application Period”) and respectfully request an order awarding A&M final compensation of \$411,962.50 for professional services and reimbursement of A&M’s ordinary and necessary costs of \$564.57

¹ Effective June 1, 2005, Alvarez and Marsal LLC formed new entities, one of which is Alvarez and Marsal Dispute Analysis and Forensic Services, LLC, which is the entity that provided the services described in this Application and hereby seeks compensation for services rendered and reimbursement of expenses.

incurred throughout its representation of the Debtors.² In support of the foregoing, the Debtors state as follows:

I. **BACKGROUND AND FEE APPLICATIONS**

A. **Chapter 11 Filings and A&M's Retention**

1. On February 10, 2005, Panduit Corp., Jack E. Caveney and Margaret C. Caveney filed an involuntary bankruptcy petition (the "Involuntary Petition") against Lunn (Case No. 05 B 04533) in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (the "Bankruptcy Court").

2. On March 23, 2005, before the Involuntary Petition was adjudicated, Lunn consented to the entry of an Order for Relief under Chapter 7 of the Bankruptcy Code, and the Bankruptcy Court concurrently entered an Order Granting Lunn's Routine Motion for Conversion to Chapter 11.

3. On March 30, 2005, Lunn 119th (Case No. 05 B 11666) and Lunn 26th (Case No. of B 11672) each filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code.

4. On April 6, 2005, the Bankruptcy Court entered an Order Directing Joint Administration of Cases.

5. On May 31, 2005, the Bankruptcy Court entered an Order Granting Debtors' Application for Entry of an Order Authorizing Retention and Employment of Alvarez & Marsal as Debtors' Accountants (the "Retention Order") (Dkt. No. 178). The Retention

² As described in more detail herein, A&M's final request for compensation and reimbursement of ordinary and necessary expenses in the Application consists of two components: (a) A&M's fees in the amount of \$3,967.50 (the "New Fees") incurred during the period March 1, 2006 through May 23, 2006 (the "New Application Period"); and (b) interim compensation in the amount of \$407,995.00 (the "Interim Fees") and reimbursement of expenses totaling \$564.57 (the "Interim Expenses" and together with the Interim Fees, the "Interim Fees & Expenses") awarded pursuant to Bankruptcy Court Orders dated November 23, 2005 and April 24, 2006.

Order provides, among other things, that “final allowance of all compensation and expense reimbursement of Alvarez & Marsal is subject to further Bankruptcy Court approval, after hearing and upon proper application to the Bankruptcy Court” Retention Order, ¶ 3.

6. On June 22, 2005, the Bankruptcy Court entered an Order authorizing the Debtors’ to pay A&M a retainer in the amount of \$35,000 (the “Retainer”).

B. Fee Applications

7. On November 2, 2005, A&M filed and served the First Interim Fee Application of Alvarez & Marsal LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the Period from June 11, 2005 through and including September 30, 2005 (the “First Interim Application”), seeking reimbursement of fees in the amount of \$132,376.50 and reimbursement of expenses in the amount of \$862.10.

8. On November 23, 2005, the Bankruptcy Court granted the First Interim Application and entered the Order Allowing Interim Compensation Pursuant to the First Interim Fee Application of Alvarez & Marsal LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the Period From June 11, 2005 through and including September 30, 2005 (the “First Interim Order”), which approved A&M’s compensation for professional services rendered in the amount of \$132,376.50 and reimbursement of its actual, necessary expenses in the amount of \$382.26.

9. On March 29, 2006, A&M filed and served the Second Interim Fee Application of Alvarez & Marsal Dispute Analysis and Forensic Services LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the

Debtors for the Period from October 1, 2005 through and including February 28, 2006 (the “Second Interim Application” and together with the First Interim Application, the “Interim Applications”), seeking reimbursement of fees in the amount of \$289,073.50 and reimbursement of expenses in the amount of \$181.71.

10. On April 24, 2006, the Bankruptcy Court granted the Second Interim Application and entered the Order Allowing Interim Compensation Pursuant to the First Interim Fee Application of Alvarez & Marsal Dispute Analysis and Forensic Services LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the Period From October 1, 2005 through and including February 28, 2006 (the “Second Interim Order” and together with the First Interim Order, the “Interim Orders”), which approved A&M’s compensation for professional services rendered in the amount of \$275,618.50 and reimbursement of its actual, necessary expenses in the amount of \$181.71.

11. The Interim Fees & Expenses awarded and paid to A&M pursuant to the Interim Orders total \$408,559.57. The total fees requested by A&M for the New Application Period total \$3,967.50.

12. This is A&M’s third and final fee request. A&M seeks entry of a *final* order authorizing and allowing *final* compensation of \$411,962.50 for work performed on behalf of the Debtors from May 31, 2005 through and including May 23, 2006 (the entire duration of A&M’s representation of the Debtors) and reimbursement of its actual and necessary expenses in the amount of \$564.57 incurred during that same period, which are comprised of: (a) the New Fees (\$3,967.50); (b) the Interim Fees (\$407,995.00); and (c) the Interim Expenses (\$564.57).

13. Because A&M has yet to apply the Retainer to the Interim Fees & Expenses awarded to it pursuant to the Interim Orders, A&M currently owes funds back to the Debtors' estates. Thus, the Bankruptcy Court's approval of this Application (including approval of the New Fees) will not result in any further diminution of the Debtors' assets, but, rather, will merely approve all those fees and expenses incurred by A&M during the Application Period.

14. The Debtors submit that all services and costs for which compensation is requested in this Application were reasonable and necessary and were performed by A&M for and on behalf of the Debtors and not for or on behalf of any other person.

II. NATURE OF SERVICES PERFORMED BY A&M

15. A&M has served as accountants to the Debtors since May 31, 2005. As part of that role, A&M has devoted time to numerous and complex matters in these cases.

16. As detailed above, A&M has filed two Interim Applications. The Interim Applications have been subject to prior Bankruptcy Court and creditor scrutiny, review and approval. Accordingly, for efficiency sake and to avoid redundancy, the detailed billing entries contained herein and attached hereto relate solely to the New Application Period because the Bankruptcy Court has not previously reviewed and approved fees and expenses for this period. The Interim Fee Applications, which are voluminous, are available for review upon request. All of the professional services that A&M rendered to the Debtors during the New Application Period are set forth in detail in Group Exhibit "A," segregated according to project billing categories pursuant to Local Rule 5082-1. Without limiting the detailed descriptions in Group Exhibit "A," a brief description and summary of certain services rendered during the New Application Period are provided below by project category as maintained by A&M.

A. Detailed Claims and Cash Flow Analyses: (Total Hours: 8.3, Total Fees: \$2,863.50)

17. During the New Application Period, A&M performed certain cash flow analyses relating to various bank accounts previously utilized by the Debtors in an effort to assist the Debtors' attorneys in understanding the Debtors' business and financial dealings. In addition, A&M updated its analysis of MOP transactions based on information provided by The Northern Trust and reviewed and discussed such analysis with the Debtors' attorneys.

18. In connection with the foregoing, A&M expended 8.3 hours for which A&M seeks compensation of \$2,863.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as "Exhibit A-1."

B. Fee Application Preparation: (Total Hours: 3.2, Total Fees: \$1,104.00)

19. During the New Application Period, A&M attended the Bankruptcy Court hearing on the Second Interim Application. In addition, A&M reviewed billing entries for the New Application Period and assisted the Debtors' attorneys with preparing the Second Interim Application.

20. In connection with the foregoing, A&M expended 3.2 hours for which A&M seeks compensation of \$1,104.00. An itemized breakdown on the services rendered to the Debtors is attached hereto as "Exhibit A-2."

III. STATEMENT OF LEGAL SERVICES AND EXPENSES PURSUANT TO 11 U.S.C. § 504 AND BANKRUPTCY RULE 2016(B)

21. All of the services performed by A&M were required for the proper representation of the Debtors in these cases, were authorized by the Bankruptcy Court, and were performed by A&M at the request and/or direction of the Debtors. Pursuant to

Bankruptcy Code Section 331 and the generally applicable criteria of the time, nature, extent and value of the services performed, all of A&M's services are compensable.

22. There has been little, if any, duplication of services by the accountants or professionals of A&M. In those instances where two or more accountants and/or professionals participated in any matter, such joint participation was necessary because of the complexity of the problem, magnitude of the issues, allocation of work responsibility or work involved and/or the time constraints that existed.

23. The rates at which A&M seeks compensation are its usual and customary standard hourly rates charged for work, both bankruptcy and non-bankruptcy, performed for other A&M clients.

24. During the New Application Period, A&M has devoted 11.5 hours to assist the Debtors with respect to categories (A) and (B) above, and has provided these estates with actual and necessary accounting services worth a total of \$3,967.50, but has not incurred additional expenses. As is set forth above, A&M has already been compensated for the Interim Fees & Expenses, but has not yet applied the Retainer. Because the New Fees only total \$3,967.50, A&M owes a refund to the Debtors. Thus, no further payments will be made to A&M from the Debtors' estates.

25. A copy of the computer generated time entries reflecting the time recorded for A&M's services, organized by project billing categories in accordance with Local Rule 5082-1, is attached hereto as Group Exhibit "A."

26. Attached hereto as Exhibit "B" is the affidavit of Aimee N. Scherger attesting to, among other things, the accuracy of the information set forth in Group Exhibit "A" of this Application.

27. Attached to this Application as Exhibit "C" is a draft order.

WHEREFORE, the Debtors respectfully request that this Bankruptcy Court enter an order authorizing and approving:

- A. Final compensation to A&M in the amount of **\$411,962.50** for professional services rendered to the Debtors from May 31, 2005, through and including May 23, 2006;
- B. Final reimbursement of A&M's ordinary and necessary costs of **\$564.57** incurred during the period from May 31, 2005, through and including May 23, 2006; and
- C. Such other and further relief as the Bankruptcy Court may deem just and equitable under the circumstances.

Respectfully submitted,

Dated: July 20, 2006

**ROBERT J. LUNN,
LUNN 119TH LLC, and
LUNN 26TH LLC**

By: /s/ David M. Neff
David M. Neff (ARDC #06190202)
William Choslovsky (ARDC #06224664)
Brian A. Audette (ARDC #06277056)
DLA Piper Rudnick Gray Cary US LLP
203 North LaSalle Street - Suite 1900
Chicago, Illinois 60601
(312) 368-4000

CERTIFICATE OF SERVICE

David M. Neff, an attorney, certifies that on July 20, 2006, he caused the foregoing ***Final Fee Application of Alvarez & Marsal Dispute Analysis and Forensic Services LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Accountants to the Debtors for the period from May 31, 2005 through and including May 23, 2006 (the "Application")*** to be filed electronically. Notice of this filing was sent by operation of the Court's electronic filing system to the following parties:

Janice A. Alwin
jalwin@shawgussis.com

Andrew J. Annes
aannes@sabt.com

Marc O. Beem
mbeem@millershakman.com
mpadilla@millershakman.com

Darren L. Besic
dbesic@aol.com

Timothy L. Binetti
tlb@rbsslaw.com

Kenn Brotman
kbrotman@kelleydrye.com
sdunlap@kelleydrye.com

Abraham Brustein
abruestein@dimonteandlizak.com

William J. Connelly
wconnelly@hinshawlaw.com

Jay S. Dobrutsky
sdobrutsky@burkelaw.com

William J. Factor
wfactor@seyfarth.com

Joseph D. Frank
jfrank@fgllp.com
ccarpenter@fgllp.com

Michael J. Golde
mgolde@fgllp.com
ccarpenter@fgllp.com

Richard N. Golding
rgolding@wr-llp.com

John J. Grieger
jgrieger@weltman.com

Susan N. Gummow
sgummow@clausen.com

Steven R. Jakubowski
sjakubowski@colemanlawfirm.com

Alexander D. Kerr
akerr@tishlerandwald.com

Kathryn A. Klein
iln@riezmanberger.com

Micah R. Krohn
mkrohn@fgllp.com
ccarpenter@fgllp.com

Richard S. Lauter
rlauter@seyfarth.com

Edward J. Lesniak
elesniak@burkelaw.com

John D. Lien
jlien@foley.com

Sara E. Lorber
slorber@seyfarth.com

Matthew Luzadder
mluzadder@kelleydrye.com

Alec M. McAusland
lw00554@cityofchicago.org

Brian H. Meldrum
bmeldrum@jenner.com

Eric J. Munoz
emunoz@scandagliryan.com
dduncan@scandagliryan.com
djames@scandagliryan.com

Jill L. Murch
jmurch@foley.com
ypena@foley.com

Alex Pirogovsky
apirogovsky@uhlaw.com

Gerard D. Ring
gring@burkelaw.com

Rebecca M. Shanaman
rshanaman@mcdnslaw.com

Gloria C. Tsotsos
nd-three@il.cslegal.com

Zane L. Zielinski
zzielinski@fgllp.com

William T. Neary
USTPRegion11.ES.ECF@usdoj.gov

Richard Polony
rpolony@hinshawlaw.com

Kimberly J. Robinson
kimberly.robinson@bfkpn.com

Catherine L Steege
csteege@jenner.com
docketing@jenner.com

Timothy E. Weilandt
tweilandt@mcdnslaw.com

Kristine S. Phillips
kphillips@osalaw.com

Steven R. Rappin
srappin@h-rltd.com

Steven J. Roeder
sjr@willmont.com

Ellen G. Sullivan
esullivan@clausen.com

Ariel Weissberg
ariel@weissberglaw.com

In addition, the following party was served with the Application on July 20, 2006 by regular U.S. mail, postage prepaid. Parties may access this filing through the Court's CM/ECF system.

Gretchen Silver
Office of the U.S. Trustee
Suite 3350
227 West Monroe Street
Chicago, IL 60606

/s/ David M. Neff

David M. Neff (ARDC #06190202)
William Choslovsky (ARDC #06224664)
Brian A. Audette (ARDC #06277056)
DLA PIPER RUDNICK GRAY CARY US LLP
203 North LaSalle Street - Suite 1900
Chicago, Illinois 60601
(312) 368-4000